

**Distribution of  
Lottery and Gaming Surplus Account Funds  
And  
Riverboat Admissions and Wagering Taxes**

**Fiscal Year Ending  
June 30, 2000**

**Prepared by the  
Indiana State Budget Agency**

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# Distribution of Lottery and Gaming Surplus Account Funds

## Overview

This report presents total state distributions of lottery and gaming revenues by county for the fiscal year ending June 30, 2000, as well as cumulative state distributions since the inception of the Hoosier Lottery in 1989. The General Assembly first enacted the law governing the use and distribution of lottery and gaming revenues in 1989 and amended it in 1990, 1991, 1993, 1995, 1997, and again in 1999. Public Law 25-1995 created the Lottery and Gaming Surplus Account within the existing Build Indiana Fund (established by the 1989 Lottery Act). P.L. 25-1995 required that revenues from the Hoosier Lottery, the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and from charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account.

P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. *Figure 1* illustrates both the sources of revenue and the “hierarchy” of distributions. The highest priority distribution is for motor vehicle excise tax replacement. If any lottery and gaming revenue remains available after these distributions, that revenue may be distributed for State and Local Capital Projects, the Indiana Technology Fund, the Indiana University Proton Therapy Center, the 21<sup>st</sup> Research and Technology Fund, and Indiana Public Television Grants.

In FY 2000, lottery and gaming revenues totaling \$383.9 million were transferred to the Lottery and Gaming Surplus Account from the following sources:

Hoosier Lottery	\$113.2 million *
Riverboat Gaming	\$246.1 million
Horse Racing	\$2.4 million
Charity Gaming	\$4.0 million
Interest	\$18.1 million

\* \$60.0 million of lottery revenues were transferred to the Teachers’ Retirement Fund and the Local Police and Fire Pension Relief Fund prior to the required transfers to the Lottery and Gaming Surplus Account. Therefore, total Lottery revenues equal \$173.2 million.

From 1989 through June 30, 2000, lottery and gaming revenues totaling \$2.628 billion were transferred to the State from the following sources:

Hoosier Lottery	\$1.776 billion
Riverboat Gaming	\$735.4 million
Horse Racing	\$15.2 million
Charity Gaming	\$27.7 million
Interest	\$73.7 million

Of the total \$2.628 billion of lottery and gaming revenues received by the State since 1989, \$2.240 billion has been distributed or committed as described in this report. The balance will be distributed on an ongoing basis in accordance with applicable law. *Figure 2* presents the distribution of Lottery and Gaming Surplus Account funds for FY 2000.

### **Sources and Uses of Revenue for FY 2000**

*Figure 1* depicts the appropriations, transfers, and distributions from the Lottery and Gaming Surplus Account within the Build Indiana Fund, as enacted in P.L. 25-1995. As *Figure 1* shows, after \$60 million of surplus lottery revenue is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining surplus lottery revenue is transferred to the Lottery and Gaming Surplus Account within the Build Indiana Fund. In addition, the Lottery and Gaming Surplus Account receives 75% of riverboat gaming wagering tax revenue, after an appropriation to the Indiana Gaming Commission for administrative expenses (the remaining 25% is distributed to local governments). And finally, the account receives horse racing pari-mutuel wagering tax revenue (except for \$150,000 which is first transferred to the Veterinary School Research Account and administrative expenses) and charity gaming excise tax and license fee revenue.

P.L. 25-1995 requires a transfer from the Lottery and Gaming Surplus Account to the Motor Vehicle Excise Tax Replacement Account that is then allocated to the counties based on each county's share of motor vehicle registrations. Any surplus remaining in the Lottery and Gaming Surplus Account after the distribution to the Motor Vehicle Excise Tax Replacement Account is then transferred to the State and Local Capital Projects Account. P.L. 260-1997 guaranteed that if funds in the Lottery and Gaming Surplus Account are insufficient to make the distributions to the Motor Vehicle Excise Tax Replacement Account, the General Fund will make up the shortfall.

The total amount transferred to the State and Local Capital Projects Account is available to fund the following appropriations (P.L. 273-1999): the I.U. Proton Therapy Center, the Indiana Technology Fund, the 21<sup>st</sup> Century Research and Technology Fund, Indiana Public Television Grants and State and Local Capital Projects.

### **Historical Expenditure Detail**

*Table 1* presents the total amount of Build Indiana Fund projects that were approved by the Budget Committee in FY 2000 for each county. These project approvals may have received Build Indiana Fund appropriations by the General Assembly in either the current and previous fiscal years.

*Table 2* and *Table 3* summarize category expenditures of lottery and gaming revenues for FY 2000 as well as cumulative expenditures since FY 1989. As a result of changes in the law, the uses of lottery and gaming revenues have varied over time. The following notes provide greater detail concerning the categories of lottery and gaming revenue expenditures since FY 1989.

**1. Excise Tax Relief.** The 1990 Lottery Act amendments reduced automobile excise taxes, effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax replacement program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (See Note 2 below). Four years later, P.L. 25-1995 reduced automobile excise taxes by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

In 1996, P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund.

In 1997, P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236 million for CY 2001 and each year thereafter.

**2. Tuition Support.** The 1991 Budget Act suspended the excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 3*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

**3. Teachers' Retirement Fund.** The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery profits to help offset the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996 and thereafter, the State will deposit lottery revenues into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to reduce future state teacher pension expenditures. Because teacher pension payments are an obligation of the State and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a quarterly

transfer from Lottery profits to the Pension Stabilization Fund of \$7.5 million, resulting in a \$30.0 million transfer each fiscal year. This transfer occurs before surplus lottery profits are transferred to the Lottery and Gaming Surplus Account.

**4. Police and Fire Pensions.** The 1989 Lottery Act provided that annually \$10.0 million of Hoosier Lottery profits would be used to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually of Hoosier Lottery profits. The funds are distributed to individual communities each year in accordance with actuarial principles. Because police and fire pension payments are the responsibility of cities and towns, it is possible to calculate the benefit to each community of these distributions. The amount of police and pension relief, if any, shown in *Table 3* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2000. In FY 2000, quarterly transfers of \$7.5 million from Lottery profits were transferred to the Pension Relief Fund resulting in a \$30.0 million transfer. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Lottery and Gaming Surplus Account.

**5. Economic Development Grants.** The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 3* is the amount of Hoosier Lottery profits committed by the State with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

**6. Local Projects.** The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriations were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), and 1999 (\$99 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. The amount of Build Indiana Fund Local Projects, if any, shown on *Table 3* represents amounts that were disbursed in FY 2000. The amount also includes Build Indiana Fund stream pollution control grants and wetlands acquisition and preservation grants disbursed. Also, grants to the Indiana Port Commission, the Lake Michigan Marina Development Commission, the Airport Development program, and the Wabash River Heritage program are allocated among the counties throughout the State on the basis of the location of the individual projects.

**7. Indiana Technology Fund.** P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997, from the Build Indiana Fund Lottery and Gaming Surplus Account to the Indiana Technology Fund to help schools

and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997 (ss) appropriated \$44.0 million for the FY 1997-99 biennium and P.L. 273-1999 appropriated \$76.0 million for the FY 1999-01 biennium. The \$38 million appropriation for FY 2000 provided for the following distributions:

- \$1.0 million for the development of the State Backbone Project;
- \$3.0 million to the State Library and Historical Board for the INSPIRE Project;
- \$6.5 million to the Intelenet Commission to provide matching Internet connection grants to school corporations;
- \$27.5 million to school corporations under I.C. 20-10.1-25.3-1 for Technology Plan Grants

Actual distributions to local entities in FY 2000 are reflected in the following tables. In some cases, distributions made in FY 2000 include funds carried over from FY 1999. With respect to disbursements to schools and school corporations, disbursements are reflected by the county in which the school or school corporations' central office is located.

- 8. 21<sup>st</sup> Century Research and Technology Fund.** P.L. 273-1999 and P.L. 190-1999 established the Indiana 21<sup>st</sup> Century Research and Technology Fund which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They also are intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50 million for the 1999-2000 biennium.
- 9. Digital Television Conversion for Indiana Public Television Stations.** P.L. 272-1999 established a \$20 million biennium appropriation for grants for digital conversion of public television. The Indiana Public Broadcasting Stations, Inc. must submit a distribution plan for the education television stations.
- 10. Indiana University-Proton Therapy.** P.L. 273-1999 appropriated \$10 million for FY 2000 and FY 20001 for Indiana University's Proton Therapy Center. This Center will allow for precise radiation treatment for certain kinds of cancer.
- 11. Local Road and Street Account Distribution.** P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

**12. Unallocated Portions of Approved Funds.** Certain categories of approved funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to specific counties. In order to show these funds (that are "irrevocably committed"), several categories reflect funds which have been approved by the Budget Committee, but which have not yet been allocated to specific projects or counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table 3*.

### **Riverboat Admission and Wagering Tax Distributions**

*Table 4* summarizes the total riverboat admission and wagering tax distributions for FY 2000 and the cumulative amount since FY 1996. *Tables 5* and *6* present these distributions as received by specific state and local units.

*Table 5* shows the distribution of Riverboat Admission Tax to local units in FY 2000 and cumulative from FY 1996. The \$3 tax is paid by the organization that holds an owner's license for riverboat gambling operations and the tax is paid on admissions to riverboat gaming excursions. The tax is collected by the Department of Revenue and deposited in the State General Fund. The admission tax monies are distributed quarterly as follows:

1. In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county:
  - \$1.00 to the city in which the boat is docked
  - \$1.00 to the county in which the boat is docked
  - \$.10 to the county convention and visitor bureau or promotion fund
  - \$.15 to the State Fair Commission
  - \$.10 to the Division of Mental Health
  - \$.65 to the Indiana Horse Racing Commission
2. In counties along the Ohio River in which the riverboat is NOT docked in the largest city in the county:
  - \$2.00 to the county in which the boat is docked
  - \$.10 to the county confession and visitor bureau or promotion fund
  - \$.15 to the State Fair Commission
  - \$.10 to the Division of Mental Health
  - \$.65 to the Indiana Horse Racing Commission
3. In counties contiguous to Patoka Lake:
  - \$1.00 distributed equally among the counties contiguous to the lake
  - \$1.00 to the Patoka Lake Development Account
  - \$.40 to the resource conservation and development program that serves the Patoka Lake area
  - \$.50 to the General Fund
  - \$.10 to the Division of Mental Health

*Table 6* displays the Riverboat Wagering Tax distributions to local units in FY 2000 and cumulative since FY 1996. The tax is paid by an organization that holds an owner's license for riverboat gambling operations and is paid on 20% of adjusted gross receipts. The Department of Revenue deposits this tax revenue into the State Gaming Account and funds are then appropriated to the Indiana Gaming Commission for administrative expenses. 75% of the remaining tax revenue is distributed to the Lottery and Gaming Surplus Account within the Build Indiana Fund. The remaining 25% is distributed as follows:

- In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock
- In counties along the Ohio River in which the riverboat is NOT docked in the largest city in the county, the funds are distributed to the county in which the boat is docked
- In the counties contiguous to Patoka Lake, the funds are distributed in equal shares to each of these counties.

*Statutory References:*

*The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989; the 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989; the 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990; the 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990; the 1991 Budget Act is P.L. 240-1991 (ss2), signed June 14, 1991; the 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996.*

**Table 1**  
**Budget Committee Build Indiana Fund Project Approvals**  
**Fiscal Year 2000**  
**by County**

<b>County Name</b>	<b>Amount Approved</b>
Adams Total	\$310,834
Allen Total	\$3,281,000
Bartholomew Total	\$896,000
Benton Total	\$329,850
Blackford Total	\$150,000
Boone Total	\$1,290,000
Brown Total	\$320,000
Carroll Total	\$299,000
Cass Total	\$600,000
Clark Total	\$1,190,000
Clay Total	\$1,005,000
Clinton Total	\$621,500
Crawford Total	\$450,000
Daviess Total	\$200,000
Dearborn Total	\$560,000
Decatur Total	\$685,000
DeKalb Total	\$590,000
Delaware Total	\$1,555,000
Dubois Total	\$379,000
Elkhart Total	\$2,001,185
Fayette Total	\$375,000
Floyd Total	\$1,330,000
Fountain Total	\$510,000
Franklin Total	\$160,000
Fulton Total	\$667,000
Gibson Total	\$1,010,000
Grant Total	\$1,315,000
Greene Total	\$268,000
Hamilton Total	\$540,000

<b>County Name</b>	<b>Amount Approved</b>
Hancock Total	\$920,000
Harrison Total	\$106,000
Hendricks Total	\$585,000
Henry Total	\$1,225,000
Howard Total	\$660,000
Huntington Total	\$505,000
Jackson Total	\$464,000
Jasper Total	\$230,000
Jay Total	\$420,000
Jefferson Total	\$909,000
Jennings Total	\$446,000
Johnson Total	\$2,380,000
Knox Total	\$1,175,000
Kosciusko Total	\$979,881
La Porte Total	\$200,000
LaGrange Total	\$1,020,000
Lake Total	\$12,720,000
LaPorte Total	\$1,115,000
Lawrence Total	\$984,000
Madison Total	\$1,330,000
Marion Total	\$7,951,626
Marshall Total	\$472,500
Martin	\$25,000
Martin	\$75,000
Martin Total	\$100,000
Miami Total	\$407,500
Monroe Total	\$1,840,000
Montgomery Total	\$1,095,000
Morgan Total	\$435,000
Newton Total	\$627,650
Noble Total	\$350,000
Orange Total	\$192,000
Owen Total	\$330,000

<b>County Name</b>	<b>Amount Approved</b>
Parke Total	\$480,000
Perry Total	\$879,000
Pike Total	\$282,000
Porter Total	\$1,787,500
Posey Total	\$880,000
Pulaski Total	\$175,000
Putnam Total	\$407,800
Randolph Total	\$670,000
Ripley Total	\$643,000
Rush Total	\$310,000
Scott Total	\$715,000
Shelby Total	\$1,325,000
Spencer Total	\$230,000
St. Joseph Total	\$4,530,000
Starke Total	\$439,000
Steuben Total	\$205,000
Sullivan Total	\$855,000
Switzerland Total	\$215,000
Tippecanoe Total	\$2,034,000
Tipton Total	\$275,000
Vanderburgh Total	\$1,936,914
Vermillion Total	\$370,000
Vigo Total	\$1,257,500
Wabash Total	\$500,000
Warren Total	\$120,000
Warrick Total	\$434,000
Washington Total	\$700,000
Wayne Total	\$1,602,000
Wells Total	\$545,000
White Total	\$451,500
Whitley Total	\$696,000
State Wide	\$10,706,000
<b>Grand Total</b>	<b>\$101,564,323</b>

**Table 2**  
**Distribution of**  
**Lottery and Gaming Surplus Account**  
**Fiscal Year 2000**  
**and Cumulative - FY 1989 through FY 2000**  
**by Expenditure/Distribution Category**

	<b>Fiscal Year 2000</b>	<b>Cumulative Total Fiscal Years 1989 - 2000</b>
<b><u>State Totals by Expenditure/Distribution Category</u></b>		
<i>Excise Tax Reduction</i>	219,762,323	872,791,001
<i>Supplemental Tuition Support</i>		293,207,699
<i>City and Town Police and Fire Pensions</i>	30,000,000	124,732,833
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>	93,229,644	373,143,427
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	22,010,787	94,760,622
<i>Teachers' Retirement Fund</i>	30,000,000	312,600,963
<i>21st Century Research and Technology Fund</i>	3,899,130	3,899,130
<i>Wetlands Acquisition and Restoration</i>		150,000
<i>Other Unallocated Funds</i>		
<i>Wabash River Heritage</i>		1,590,254
<i>Heritage Trust (per P.L. 69-1992)</i>		445,665
<i>Airport Development</i>		445
<i>Stream Pollution Control Grants</i>		1,042,064
<i>State General Fund</i>		
<i>(Revenue Lost to the Recession of 90-91)</i>		72,500,000
<b>Grand Total - All Lottery and Gaming Distributions</b>	398,901,884	2,240,864,103

**Table 3**  
**Distribution of**  
**Lottery and Gaming Surplus Account**  
**Fiscal Year 2000**  
**and Cumulative - FY 1989 through FY 2000**  
**by County**

Co. No.	County Name	Fiscal Year 2000	Cumulative Total Fiscal Years 1989 - 2000
<b><u>1</u></b>	<b><u>Adams</u></b>		
	<i>Excise Tax Reduction</i>	919,427	3,685,517
	<i>Supplemental Tuition Support</i>		1,544,370
	<i>City and Town Police and Fire Pensions</i>	60,360	154,863
	<i>Build Indiana Fund Local Projects</i>	380,923	1,832,831
	<i>Local Road and Street Account Distribution</i>		299,509
	<i>Indiana Technology Fund</i>	433,288	772,012
	<b>Total</b>	1,793,998	8,289,102
<b><u>2</u></b>	<b><u>Allen</u></b>		
	<i>Excise Tax Reduction</i>	12,319,740	48,788,501
	<i>Supplemental Tuition Support</i>		13,905,752
	<i>City and Town Police and Fire Pensions</i>	2,170,491	5,820,148
	<i>Build Indiana Fund Local Projects</i>	2,838,340	15,786,519
	<i>Local Road and Street Account Distribution</i>		3,484,576
	<i>Indiana Technology Fund</i>	971,543	1,504,253
	<b>Total</b>	18,300,114	89,289,749
<b><u>3</u></b>	<b><u>Bartholomew</u></b>		
	<i>Excise Tax Reduction</i>	2,714,336	10,879,249
	<i>Supplemental Tuition Support</i>		3,277,832
	<i>City and Town Police and Fire Pensions</i>	337,030	985,859
	<i>Job Creation and Economic Development</i>		2,266,667
	<i>Build Indiana Fund Local Projects</i>	613,500	6,699,860
	<i>Local Road and Street Account Distribution</i>		755,581
	<i>Indiana Technology Fund</i>	27,119	297,617
	<b>Total</b>	3,691,985	25,162,665
<b><u>4</u></b>	<b><u>Benton</u></b>		
	<i>Excise Tax Reduction</i>	315,178	1,348,551
	<i>Supplemental Tuition Support</i>		606,985
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	454,850	909,850
	<i>Local Road and Street Account Distribution</i>		96,453
	<i>Indiana Technology Fund</i>	15,310	85,004
	<b>Total</b>	785,338	3,046,843

**5**     **Blackford**

<i>Excise Tax Reduction</i>	425,756	1,753,763
<i>Supplemental Tuition Support</i>		812,813
<i>City and Town Police and Fire Pensions</i>	37,406	116,817
<i>Build Indiana Fund Local Projects</i>	375,000	1,856,000
<i>Local Road and Street Account Distribution</i>		148,169
<i>Indiana Technology Fund</i>	8,601	286,880
<b>Total</b>	<u>846,763</u>	<u>4,974,442</u>

**6**     **Boone**

<i>Excise Tax Reduction</i>	2,139,323	8,312,210
<i>Supplemental Tuition Support</i>		2,161,371
<i>City and Town Police and Fire Pensions</i>	55,923	173,083
<i>Build Indiana Fund Local Projects</i>	1,415,000	2,718,515
<i>Local Road and Street Account Distribution</i>		459,104
<i>Indiana Technology Fund</i>	42,109	749,672
<b>Total</b>	<u>3,652,355</u>	<u>14,573,955</u>

**7**     **Brown**

<i>Excise Tax Reduction</i>	565,866	2,239,819
<i>Supplemental Tuition Support</i>		740,722
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	363,225	1,049,221
<i>Local Road and Street Account Distribution</i>		156,800
<i>Indiana Technology Fund</i>	15,948	367,057
<b>Total</b>	<u>945,039</u>	<u>4,553,619</u>

**8**     **Carroll**

<i>Excise Tax Reduction</i>	777,075	3,109,408
<i>Supplemental Tuition Support</i>		868,712
<i>City and Town Police and Fire Pensions</i>	5,143	14,386
<i>Build Indiana Fund Local Projects</i>	314,420	627,161
<i>Local Road and Street Account Distribution</i>		197,670
<i>Indiana Technology Fund</i>	21,249	330,207
<b>Total</b>	<u>1,117,887</u>	<u>5,147,544</u>

**999**     **Cass**

<i>Excise Tax Reduction</i>	1,352,704	5,480,229
<i>Supplemental Tuition Support</i>		2,260,380
<i>City and Town Police and Fire Pensions</i>	234,159	714,350
<i>Build Indiana Fund Local Projects</i>	988,923	3,249,028
<i>Local Road and Street Account Distribution</i>		396,142
<i>Indiana Technology Fund</i>	44,128	838,198
<i>Wabash River Heritage</i>		211,402
<b>Total</b>	<u>2,619,914</u>	<u>13,149,729</u>

**10**   **Clark**

<i>Excise Tax Reduction</i>	3,288,235	12,971,857
<i>Supplemental Tuition Support</i>		4,914,248
<i>City and Town Police and Fire Pensions</i>	326,322	902,970
<i>Build Indiana Fund Local Projects</i>	1,185,998	8,979,810
<i>Local Road and Street Account Distribution</i>		949,229
<i>Indiana Technology Fund</i>	42,447	1,577,553
<b>Total</b>	<u>4,843,002</u>	<u>30,295,667</u>

**11**   **Clay**

<i>Excise Tax Reduction</i>	838,123	3,325,372
<i>Supplemental Tuition Support</i>		1,515,188
<i>City and Town Police and Fire Pensions</i>	58,337	164,193
<i>Build Indiana Fund Local Projects</i>	929,692	1,613,549
<i>Local Road and Street Account Distribution</i>		256,535
<i>Indiana Technology Fund</i>	12,437	649,353
<b>Total</b>	<u>1,838,589</u>	<u>7,524,190</u>

**12**   **Clinton**

<i>Excise Tax Reduction</i>	1,139,499	4,622,644
<i>Supplemental Tuition Support</i>		1,993,146
<i>City and Town Police and Fire Pensions</i>	220,496	540,630
<i>Build Indiana Fund Local Projects</i>	555,000	1,588,731
<i>Local Road and Street Account Distribution</i>		325,726
<i>Indiana Technology Fund</i>	149,362	884,890
<b>Total</b>	<u>2,064,357</u>	<u>9,955,767</u>

**13**   **Crawford**

<i>Excise Tax Reduction</i>	269,196	1,037,576
<i>Supplemental Tuition Support</i>		617,386
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	420,000	1,159,368
<i>Local Road and Street Account Distribution</i>		100,059
<i>Indiana Technology Fund</i>	20,006	486,870
<b>Total</b>	<u>709,202</u>	<u>3,401,259</u>

**14**   **Daviess**

<i>Excise Tax Reduction</i>	805,055	3,321,281
<i>Supplemental Tuition Support</i>		1,350,582
<i>City and Town Police and Fire Pensions</i>	72,527	204,190
<i>Build Indiana Fund Local Projects</i>	200,000	1,786,070
<i>Local Road and Street Account Distribution</i>		244,935
<i>Indiana Technology Fund</i>	139,960	498,266
<b>Total</b>	<u>1,217,542</u>	<u>7,405,324</u>

**15**    **Dearborn**

<i>Excise Tax Reduction</i>	1,674,889	6,354,272
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	84,491	178,561
<i>Build Indiana Fund Local Projects</i>	460,000	1,322,109
<i>Local Road and Street Account Distribution</i>		451,055
<i>Indiana Technology Fund</i>	39,954	1,206,819
<b>Total</b>	<u>2,259,334</u>	<u>12,075,201</u>

**16**    **Decatur**

<i>Excise Tax Reduction</i>	855,085	3,525,276
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	30,430	160,366
<i>Build Indiana Fund Local Projects</i>	699,409	2,251,285
<i>Local Road and Street Account Distribution</i>		236,036
<i>Indiana Technology Fund</i>	29,846	390,165
<b>Total</b>	<u>1,614,770</u>	<u>7,977,364</u>

**17**    **De Kalb**

<i>Excise Tax Reduction</i>	1,411,297	5,508,762
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	21,647	81,853
<i>Build Indiana Fund Local Projects</i>	365,000	1,290,000
<i>Local Road and Street Account Distribution</i>		411,037
<i>Indiana Technology Fund</i>	605,875	1,119,455
<b>Total</b>	<u>2,403,819</u>	<u>10,563,037</u>

**18**    **Delaware**

<i>Excise Tax Reduction</i>	3,759,772	15,208,505
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	680,498	1,937,832
<i>Build Indiana Fund Local Projects</i>	1,589,376	5,654,154
<i>Local Road and Street Account Distribution</i>		1,188,054
<i>Indiana Technology Fund</i>	952,255	2,026,393
<b>Total</b>	<u>6,981,901</u>	<u>32,021,474</u>

**19**    **Dubois**

<i>Excise Tax Reduction</i>	1,554,016	6,213,239
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	27,125	79,635
<i>Build Indiana Fund Local Projects</i>	844,864	6,056,100
<i>Local Road and Street Account Distribution</i>		368,240
<i>Indiana Technology Fund</i>	48,362	611,169
<b>Total</b>	<u>2,474,367</u>	<u>15,284,114</u>

**20**    **Elkhart**

<i>Excise Tax Reduction</i>	5,971,873	23,807,597
<i>Supplemental Tuition Support</i>		7,963,125
<i>City and Town Police and Fire Pensions</i>	792,294	2,279,342
<i>Build Indiana Fund Local Projects</i>	2,077,114	8,359,986
<i>Local Road and Street Account Distribution</i>		1,747,760
<i>Indiana Technology Fund</i>	951,859	1,398,178
<b>Total</b>	<u>9,793,140</u>	<u>45,555,988</u>

**21**    **Fayette**

<i>Excise Tax Reduction</i>	870,533	3,661,305
<i>Supplemental Tuition Support</i>		1,546,130
<i>City and Town Police and Fire Pensions</i>	225,371	591,956
<i>Build Indiana Fund Local Projects</i>	470,763	1,796,504
<i>Local Road and Street Account Distribution</i>		270,661
<i>Indiana Technology Fund</i>	427,006	474,645
<b>Total</b>	<u>1,993,673</u>	<u>8,341,201</u>

**22**    **Floyd**

<i>Excise Tax Reduction</i>	2,670,349	10,393,417
<i>Supplemental Tuition Support</i>		3,413,799
<i>City and Town Police and Fire Pensions</i>	512,402	1,260,417
<i>Build Indiana Fund Local Projects</i>	1,191,454	3,323,115
<i>Local Road and Street Account Distribution</i>		704,153
<i>Indiana Technology Fund</i>	21,396	1,208,924
<b>Total</b>	<u>4,395,601</u>	<u>20,303,825</u>

**23**    **Fountain**

<i>Excise Tax Reduction</i>	582,464	2,390,600
<i>Supplemental Tuition Support</i>		1,035,238
<i>City and Town Police and Fire Pensions</i>	6,498	18,068
<i>Build Indiana Fund Local Projects</i>	524,512	1,041,171
<i>Local Road and Street Account Distribution</i>		174,038
<i>Indiana Technology Fund</i>	109,057	397,953
<b>Total</b>	<u>1,222,531</u>	<u>5,057,068</u>

**24**    **Franklin**

<i>Excise Tax Reduction</i>	727,045	2,758,592
<i>Supplemental Tuition Support</i>		988,045
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	220,000	1,230,000
<i>Local Road and Street Account Distribution</i>		205,143
<i>Indiana Technology Fund</i>	11,790	467,344
<b>Total</b>	<u>958,835</u>	<u>5,649,124</u>

**25** **Fulton**

<i>Excise Tax Reduction</i>	707,347	2,879,742
<i>Supplemental Tuition Support</i>		857,778
<i>City and Town Police and Fire Pensions</i>	9,675	39,626
<i>Build Indiana Fund Local Projects</i>	462,000	1,097,539
<i>Local Road and Street Account Distribution</i>		201,599
<i>Indiana Technology Fund</i>	226,770	384,613
<b>Total</b>	<u>1,405,792</u>	<u>5,460,897</u>

**26** **Gibson**

<i>Excise Tax Reduction</i>	1,150,873	4,565,954
<i>Supplemental Tuition Support</i>		1,588,280
<i>City and Town Police and Fire Pensions</i>	48,435	134,706
<i>Build Indiana Fund Local Projects</i>	806,591	2,107,421
<i>Local Road and Street Account Distribution</i>		314,453
<i>Indiana Technology Fund</i>	217,255	469,419
<b>Total</b>	<u>2,223,154</u>	<u>9,180,233</u>

**27** **Grant**

<i>Excise Tax Reduction</i>	2,624,045	10,539,701
<i>Supplemental Tuition Support</i>		4,577,783
<i>City and Town Police and Fire Pensions</i>	526,344	1,419,479
<i>Build Indiana Fund Local Projects</i>	1,274,980	4,773,308
<i>Local Road and Street Account Distribution</i>		775,967
<i>Indiana Technology Fund</i>	644,004	1,544,767
<b>Total</b>	<u>5,069,373</u>	<u>23,631,005</u>

**28** **Greene**

<i>Excise Tax Reduction</i>	977,826	4,043,738
<i>Supplemental Tuition Support</i>		1,961,863
<i>City and Town Police and Fire Pensions</i>	30,811	100,665
<i>Build Indiana Fund Local Projects</i>	321,462	1,387,618
<i>Local Road and Street Account Distribution</i>		306,033
<i>Indiana Technology Fund</i>	55,284	1,248,343
<b>Total</b>	<u>1,385,383</u>	<u>9,048,260</u>

**29** **Hamilton**

<i>Excise Tax Reduction</i>	10,517,455	38,405,756
<i>Supplemental Tuition Support</i>		6,261,205
<i>City and Town Police and Fire Pensions</i>	181,645	497,626
<i>Build Indiana Fund Local Projects</i>	877,803	2,444,534
<i>Local Road and Street Account Distribution</i>		1,625,835
<i>Indiana Technology Fund</i>	621,824	1,316,403
<b>Total</b>	<u>12,198,727</u>	<u>50,551,359</u>

**30**    **Hancock**

<i>Excise Tax Reduction</i>	2,662,275	10,338,431
<i>Supplemental Tuition Support</i>		2,809,927
<i>City and Town Police and Fire Pensions</i>	62,467	139,995
<i>Build Indiana Fund Local Projects</i>	920,000	2,715,884
<i>Local Road and Street Account Distribution</i>		575,438
<i>Indiana Technology Fund</i>	381,626	1,198,163
<b>Total</b>	<u>4,026,368</u>	<u>17,777,838</u>

**31**    **Harrison**

<i>Excise Tax Reduction</i>	1,240,896	4,739,647
<i>Supplemental Tuition Support</i>		1,934,236
<i>Build Indiana Fund Local Projects</i>	106,000	1,206,596
<i>Local Road and Street Account Distribution</i>		345,851
<i>Indiana Technology Fund</i>	36,393	1,064,877
<b>Total</b>	<u>1,383,289</u>	<u>9,291,207</u>

**32**    **Hendricks**

<i>Excise Tax Reduction</i>	4,727,141	17,827,176
<i>Supplemental Tuition Support</i>		4,619,002
<i>City and Town Police and Fire Pensions</i>	36,749	115,414
<i>Job Creation and Economic Development</i>		3,930,485
<i>Build Indiana Fund Local Projects</i>	1,117,263	3,443,403
<i>Local Road and Street Account Distribution</i>		952,947
<i>Indiana Technology Fund</i>	1,262,705	2,041,348
<b>Total</b>	<u>7,143,858</u>	<u>32,929,775</u>

**33**    **Henry**

<i>Excise Tax Reduction</i>	1,942,821	7,804,798
<i>Supplemental Tuition Support</i>		2,919,814
<i>City and Town Police and Fire Pensions</i>	240,215	657,087
<i>Build Indiana Fund Local Projects</i>	1,359,344	4,949,438
<i>Local Road and Street Account Distribution</i>		540,849
<i>Indiana Technology Fund</i>	53,688	1,173,092
<b>Total</b>	<u>3,596,068</u>	<u>18,045,078</u>

**34**    **Howard**

<i>Excise Tax Reduction</i>	3,876,658	15,840,900
<i>Supplemental Tuition Support</i>		4,270,066
<i>City and Town Police and Fire Pensions</i>	964,867	2,415,999
<i>Job Creation and Economic Development</i>		1,800,000
<i>Build Indiana Fund Local Projects</i>	695,759	3,742,782
<i>Local Road and Street Account Distribution</i>		915,100
<i>Indiana Technology Fund</i>	52,781	1,024,571
<b>Total</b>	<u>5,590,065</u>	<u>30,009,418</u>

**35**     **Huntington**

<i>Excise Tax Reduction</i>	1,293,398	5,238,172
<i>Supplemental Tuition Support</i>		2,100,520
<i>City and Town Police and Fire Pensions</i>	248,466	665,758
<i>Build Indiana Fund Local Projects</i>	868,951	2,032,736
<i>Local Road and Street Account Distribution</i>		373,281
<i>Indiana Technology Fund</i>	14,693	751,688
<b>Total</b>	<u>2,425,508</u>	<u>11,162,155</u>

**36**     **Jackson**

<i>Excise Tax Reduction</i>	1,362,408	5,436,073
<i>Supplemental Tuition Support</i>		2,021,485
<i>City and Town Police and Fire Pensions</i>	104,370	316,704
<i>Build Indiana Fund Local Projects</i>	266,500	2,231,097
<i>Local Road and Street Account Distribution</i>		397,801
<i>Indiana Technology Fund</i>	37,328	640,733
<b>Total</b>	<u>1,770,606</u>	<u>11,043,893</u>

**37**     **Jasper**

<i>Excise Tax Reduction</i>	1,115,657	4,400,468
<i>Supplemental Tuition Support</i>		1,166,268
<i>City and Town Police and Fire Pensions</i>		2,830
<i>Build Indiana Fund Local Projects</i>	220,000	2,324,699
<i>Local Road and Street Account Distribution</i>		287,833
<i>Indiana Technology Fund</i>	204,343	389,103
<b>Total</b>	<u>1,540,000</u>	<u>8,571,201</u>

**38**     **Jay**

<i>Excise Tax Reduction</i>	580,680	2,378,468
<i>Supplemental Tuition Support</i>		1,310,482
<i>City and Town Police and Fire Pensions</i>	37,721	106,175
<i>Build Indiana Fund Local Projects</i>	363,354	3,187,620
<i>Local Road and Street Account Distribution</i>		221,516
<i>Indiana Technology Fund</i>	20,810	522,563
<b>Total</b>	<u>1,002,565</u>	<u>7,726,824</u>

**39**     **Jefferson**

<i>Excise Tax Reduction</i>	968,877	3,937,878
<i>Supplemental Tuition Support</i>		1,548,854
<i>City and Town Police and Fire Pensions</i>	39,758	119,971
<i>Build Indiana Fund Local Projects</i>	639,000	1,001,048
<i>Local Road and Street Account Distribution</i>		290,948
<i>Indiana Technology Fund</i>	29,363	450,770
<b>Total</b>	<u>1,676,998</u>	<u>7,349,469</u>

**40**    **Jennings**

<i>Excise Tax Reduction</i>	755,868	2,975,042
<i>Supplemental Tuition Support</i>		1,448,874
<i>City and Town Police and Fire Pensions</i>	19,390	46,254
<i>Build Indiana Fund Local Projects</i>	349,128	1,273,011
<i>Local Road and Street Account Distribution</i>		237,856
<i>Indiana Technology Fund</i>	14,205	998,120
<b>Total</b>	<u>1,138,591</u>	<u>6,979,157</u>

**41**    **Johnson**

<i>Excise Tax Reduction</i>	4,905,275	18,666,167
<i>Supplemental Tuition Support</i>		5,282,940
<i>City and Town Police and Fire Pensions</i>	43,455	164,107
<i>Build Indiana Fund Local Projects</i>	2,380,000	4,952,996
<i>Local Road and Street Account Distribution</i>		1,075,057
<i>Indiana Technology Fund</i>	1,330,665	1,854,074
<b>Total</b>	<u>8,659,395</u>	<u>31,995,341</u>

**42**    **Knox**

<i>Excise Tax Reduction</i>	1,187,465	4,957,002
<i>Supplemental Tuition Support</i>		2,024,017
<i>City and Town Police and Fire Pensions</i>	160,342	473,809
<i>Build Indiana Fund Local Projects</i>	1,075,000	1,698,955
<i>Local Road and Street Account Distribution</i>		371,615
<i>Indiana Technology Fund</i>	39,879	950,605
<i>Wabash River Heritage</i>		268,994
<b>Total</b>	<u>2,462,686</u>	<u>10,744,997</u>

**43**    **Kosciusko**

<i>Excise Tax Reduction</i>	2,584,045	10,281,000
<i>Supplemental Tuition Support</i>		3,491,066
<i>City and Town Police and Fire Pensions</i>	59,628	178,756
<i>Build Indiana Fund Local Projects</i>	1,280,723	9,390,080
<i>Local Road and Street Account Distribution</i>		742,974
<i>Indiana Technology Fund</i>	44,343	941,777
<b>Total</b>	<u>3,968,739</u>	<u>25,025,653</u>

**44**    **Lagrange**

<i>Excise Tax Reduction</i>	869,656	3,364,774
<i>Supplemental Tuition Support</i>		1,256,041
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	1,380,024	7,090,396
<i>Local Road and Street Account Distribution</i>		240,204
<i>Indiana Technology Fund</i>	249,118	358,919
<b>Total</b>	<u>2,498,798</u>	<u>12,310,334</u>

**45**    **Lake**

<i>Excise Tax Reduction</i>	16,034,738	63,268,081
<i>Supplemental Tuition Support</i>		29,080,529
<i>City and Town Police and Fire Pensions</i>	5,389,251	13,602,995
<i>Build Indiana Fund Local Projects</i>	8,984,171	33,009,192
<i>Local Road and Street Account Distribution</i>		4,694,735
<i>Indiana Technology Fund</i>	1,933,973	14,149,942
<b>Total</b>	<u>32,342,133</u>	<u>157,805,474</u>

**46**    **La Porte**

<i>Excise Tax Reduction</i>	3,982,869	16,056,192
<i>Supplemental Tuition Support</i>		5,737,825
<i>City and Town Police and Fire Pensions</i>	723,626	2,070,427
<i>Build Indiana Fund Local Projects</i>	1,931,778	12,196,582
<i>Local Road and Street Account Distribution</i>		1,165,245
<i>Indiana Technology Fund</i>	65,888	1,413,354
<b>Total</b>	<u>6,704,161</u>	<u>38,639,625</u>

**47**    **Lawrence**

<i>Excise Tax Reduction</i>	1,560,755	6,352,642
<i>Supplemental Tuition Support</i>		2,448,566
<i>City and Town Police and Fire Pensions</i>	181,532	586,904
<i>Build Indiana Fund Local Projects</i>	813,262	1,565,221
<i>Local Road and Street Account Distribution</i>		437,640
<i>Indiana Technology Fund</i>	24,637	1,644,443
<b>Total</b>	<u>2,580,186</u>	<u>13,035,416</u>

**48**    **Madison**

<i>Excise Tax Reduction</i>	5,321,533	21,618,802
<i>Supplemental Tuition Support</i>		7,182,410
<i>City and Town Police and Fire Pensions</i>	1,174,558	3,076,622
<i>Build Indiana Fund Local Projects</i>	1,144,000	6,569,252
<i>Local Road and Street Account Distribution</i>		1,400,432
<i>Indiana Technology Fund</i>	33,375	1,953,234
<b>Total</b>	<u>7,673,466</u>	<u>41,800,752</u>

**49**    **Marion**

<i>Excise Tax Reduction</i>	32,592,955	130,695,759
<i>Supplemental Tuition Support</i>		36,075,483
<i>City and Town Police and Fire Pensions</i>	6,380,612	17,834,909
<i>Job Creation and Economic Development</i>		20,200,000
<i>Build Indiana Fund Local Projects</i>	10,473,277	36,018,967
<i>Local Road and Street Account Distribution</i>		9,015,621
<i>Indiana Technology Fund</i>	4,491,978	6,101,483
<b>Total</b>	<u>53,938,822</u>	<u>255,942,222</u>

**50**    **Marshall**

<i>Excise Tax Reduction</i>	1,505,618	6,078,496
<i>Supplemental Tuition Support</i>		2,728,044
<i>City and Town Police and Fire Pensions</i>	42,136	124,576
<i>Build Indiana Fund Local Projects</i>	404,333	3,359,489
<i>Local Road and Street Account Distribution</i>		437,700
<i>Indiana Technology Fund</i>	483,843	758,113
<b>Total</b>	<u>2,435,930</u>	<u>13,486,418</u>

**51**    **Martin**

<i>Excise Tax Reduction</i>	309,686	1,277,598
<i>Supplemental Tuition Support</i>		667,838
<i>City and Town Police and Fire Pensions</i>	11,671	28,804
<i>Build Indiana Fund Local Projects</i>	179,193	1,395,910
<i>Local Road and Street Account Distribution</i>		99,810
<i>Indiana Technology Fund</i>	12,412	450,307
<b>Total</b>	<u>512,962</u>	<u>3,920,267</u>

**52**    **Miami**

<i>Excise Tax Reduction</i>	1,254,453	4,900,719
<i>Supplemental Tuition Support</i>		2,341,833
<i>City and Town Police and Fire Pensions</i>	174,242	479,412
<i>Build Indiana Fund Local Projects</i>	433,500	1,141,689
<i>Local Road and Street Account Distribution</i>		352,708
<i>Indiana Technology Fund</i>	40,091	1,349,940
<b>Total</b>	<u>1,902,286</u>	<u>10,566,301</u>

**53**    **Monroe**

<i>Excise Tax Reduction</i>	3,362,694	13,463,864
<i>Supplemental Tuition Support</i>		3,711,526
<i>City and Town Police and Fire Pensions</i>	397,411	1,162,583
<i>Build Indiana Fund Local Projects</i>	1,868,406	4,849,039
<i>Local Road and Street Account Distribution</i>		1,006,252
<i>Indiana Technology Fund</i>	22,170	409,944
<b>Total</b>	<u>5,650,681</u>	<u>24,603,208</u>

**54**    **Montgomery**

<i>Excise Tax Reduction</i>	1,210,377	5,057,467
<i>Supplemental Tuition Support</i>		1,765,798
<i>City and Town Police and Fire Pensions</i>	152,611	429,652
<i>Build Indiana Fund Local Projects</i>	1,144,745	2,219,013
<i>Local Road and Street Account Distribution</i>		359,012
<i>Indiana Technology Fund</i>	265,973	397,777
<b>Total</b>	<u>2,773,706</u>	<u>10,228,719</u>

<b>55</b>	<b><u>Morgan</u></b>		
	<i>Excise Tax Reduction</i>	2,545,701	9,899,302
	<i>Supplemental Tuition Support</i>		3,493,479
	<i>City and Town Police and Fire Pensions</i>	69,117	201,129
	<i>Build Indiana Fund Local Projects</i>	457,726	1,847,526
	<i>Local Road and Street Account Distribution</i>		630,692
	<i>Indiana Technology Fund</i>	29,374	1,480,971
	<b>Total</b>	<u>3,101,918</u>	<u>17,553,099</u>
<b>56</b>	<b><u>Newton</u></b>		
	<i>Excise Tax Reduction</i>	522,017	2,105,614
	<i>Supplemental Tuition Support</i>		878,432
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	627,650	2,302,988
	<i>Local Road and Street Account Distribution</i>		150,822
	<i>Indiana Technology Fund</i>	37,544	342,300
	<b>Total</b>	<u>1,187,211</u>	<u>5,780,156</u>
<b>57</b>	<b><u>Noble</u></b>		
	<i>Excise Tax Reduction</i>	1,445,613	5,721,125
	<i>Supplemental Tuition Support</i>		2,324,521
	<i>City and Town Police and Fire Pensions</i>	27,579	88,173
	<i>Build Indiana Fund Local Projects</i>	150,000	3,008,326
	<i>Local Road and Street Account Distribution</i>		410,072
	<i>Indiana Technology Fund</i>	37,778	987,223
	<b>Total</b>	<u>1,660,970</u>	<u>12,539,440</u>
<b>58</b>	<b><u>Ohio</u></b>		
	<i>Excise Tax Reduction</i>	194,253	749,599
	<i>Supplemental Tuition Support</i>		345,335
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		325,067
	<i>Local Road and Street Account Distribution</i>		54,612
	<i>Indiana Technology Fund</i>	9,498	251,035
	<b>Total</b>	<u>203,751</u>	<u>1,725,648</u>
<b>59</b>	<b><u>Orange</u></b>		
	<i>Excise Tax Reduction</i>	559,050	2,232,548
	<i>Supplemental Tuition Support</i>		1,105,941
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	192,000	949,944
	<i>Local Road and Street Account Distribution</i>		173,183
	<i>Indiana Technology Fund</i>	102,248	665,663
	<b>Total</b>	<u>853,298</u>	<u>5,127,279</u>

**60 Owen**

<i>Excise Tax Reduction</i>	607,173	2,381,382
<i>Supplemental Tuition Support</i>		1,012,737
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	330,000	1,018,886
<i>Local Road and Street Account Distribution</i>		186,703
<i>Indiana Technology Fund</i>	9,894	699,726
<b>Total</b>	<u>947,067</u>	<u>5,299,434</u>

**61 Parke**

<i>Excise Tax Reduction</i>	528,055	2,121,831
<i>Supplemental Tuition Support</i>		823,801
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	440,000	663,163
<i>Local Road and Street Account Distribution</i>		147,344
<i>Indiana Technology Fund</i>	34,829	540,467
<b>Total</b>	<u>1,002,884</u>	<u>4,296,606</u>

**62 Perry**

<i>Excise Tax Reduction</i>	567,467	2,260,717
<i>Supplemental Tuition Support</i>		1,181,805
<i>City and Town Police and Fire Pensions</i>	13,386	38,644
<i>Build Indiana Fund Local Projects</i>	279,000	2,436,821
<i>Local Road and Street Account Distribution</i>		172,988
<i>Indiana Technology Fund</i>	30,507	669,652
<b>Total</b>	<u>890,360</u>	<u>6,760,627</u>

**63 Pike**

<i>Excise Tax Reduction</i>	393,988	1,619,286
<i>Supplemental Tuition Support</i>		505,836
<i>City and Town Police and Fire Pensions</i>	2,103	8,296
<i>Build Indiana Fund Local Projects</i>	282,000	1,446,943
<i>Local Road and Street Account Distribution</i>		122,469
<i>Indiana Technology Fund</i>	13,254	53,328
<b>Total</b>	<u>691,345</u>	<u>3,756,158</u>

**64 Porter**

<i>Excise Tax Reduction</i>	6,242,745	24,324,919
<i>Supplemental Tuition Support</i>		7,357,227
<i>City and Town Police and Fire Pensions</i>	298,933	756,450
<i>Build Indiana Fund Local Projects</i>	1,667,213	11,884,794
<i>Local Road and Street Account Distribution</i>		1,461,558
<i>Indiana Technology Fund</i>	217,298	1,648,466
<b>Total</b>	<u>8,426,189</u>	<u>47,433,414</u>

**65**   **Posey**

<i>Excise Tax Reduction</i>	988,742	4,038,529
<i>Supplemental Tuition Support</i>		1,078,029
<i>City and Town Police and Fire Pensions</i>	34,946	111,038
<i>Build Indiana Fund Local Projects</i>	677,679	3,521,545
<i>Local Road and Street Account Distribution</i>		255,932
<i>Indiana Technology Fund</i>	50,179	335,254
<b>Total</b>	<u>1,751,546</u>	<u>9,340,327</u>

**66**   **Pulaski**

<i>Excise Tax Reduction</i>	460,344	1,925,061
<i>Supplemental Tuition Support</i>		728,182
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	329,068	765,154
<i>Local Road and Street Account Distribution</i>		131,620
<i>Indiana Technology Fund</i>	280,318	398,409
<b>Total</b>	<u>1,069,730</u>	<u>3,948,426</u>

**67**   **Putnam**

<i>Excise Tax Reduction</i>	1,144,587	4,578,726
<i>Supplemental Tuition Support</i>		1,906,393
<i>City and Town Police and Fire Pensions</i>	39,283	131,105
<i>Build Indiana Fund Local Projects</i>	405,491	918,802
<i>Local Road and Street Account Distribution</i>		301,888
<i>Indiana Technology Fund</i>	233,722	900,620
<b>Total</b>	<u>1,823,083</u>	<u>8,737,534</u>

**68**   **Randolph**

<i>Excise Tax Reduction</i>	765,917	3,118,362
<i>Supplemental Tuition Support</i>		1,668,326
<i>City and Town Police and Fire Pensions</i>	23,715	100,964
<i>Build Indiana Fund Local Projects</i>	751,262	2,407,476
<i>Local Road and Street Account Distribution</i>		284,140
<i>Indiana Technology Fund</i>	247,490	695,022
<b>Total</b>	<u>1,788,384</u>	<u>8,274,290</u>

**69**   **Ripley**

<i>Excise Tax Reduction</i>	932,054	3,684,891
<i>Supplemental Tuition Support</i>		1,578,663
<i>City and Town Police and Fire Pensions</i>	7,354	20,020
<i>Build Indiana Fund Local Projects</i>	789,263	1,587,123
<i>Local Road and Street Account Distribution</i>		271,557
<i>Indiana Technology Fund</i>	41,156	698,292
<b>Total</b>	<u>1,769,827</u>	<u>7,840,546</u>

**70**    **Rush**

<i>Excise Tax Reduction</i>	598,250	2,459,895
<i>Supplemental Tuition Support</i>		875,492
<i>City and Town Police and Fire Pensions</i>	52,714	181,517
<i>Build Indiana Fund Local Projects</i>	310,000	1,869,388
<i>Local Road and Street Account Distribution</i>		176,896
<i>Indiana Technology Fund</i>	283,231	315,661
<b>Total</b>	<u>1,244,195</u>	<u>5,878,849</u>

**71**    **St. Joseph**

<i>Excise Tax Reduction</i>	9,063,391	36,909,952
<i>Supplemental Tuition Support</i>		11,357,557
<i>City and Town Police and Fire Pensions</i>	1,845,924	5,475,600
<i>Job Creation and Economic Development</i>		1,802,848
<i>Build Indiana Fund Local Projects</i>	4,202,658	15,188,479
<i>Local Road and Street Account Distribution</i>		2,752,812
<i>Indiana Technology Fund</i>	50,115	897,897
<b>Total</b>	<u>15,162,088</u>	<u>74,385,145</u>

**72**    **Scott**

<i>Excise Tax Reduction</i>	662,617	2,588,718
<i>Supplemental Tuition Support</i>		1,391,995
<i>City and Town Police and Fire Pensions</i>	35,291	152,766
<i>Build Indiana Fund Local Projects</i>	715,886	1,609,145
<i>Local Road and Street Account Distribution</i>		224,154
<i>Indiana Technology Fund</i>	19,000	911,709
<b>Total</b>	<u>1,432,794</u>	<u>6,878,487</u>

**73**    **Shelby**

<i>Excise Tax Reduction</i>	1,583,795	6,310,384
<i>Supplemental Tuition Support</i>		2,330,442
<i>City and Town Police and Fire Pensions</i>	151,812	446,915
<i>Build Indiana Fund Local Projects</i>	1,175,000	2,123,106
<i>Local Road and Street Account Distribution</i>		437,052
<i>Indiana Technology Fund</i>	37,327	624,621
<b>Total</b>	<u>2,947,934</u>	<u>12,272,520</u>

**74**    **Spencer**

<i>Excise Tax Reduction</i>	708,836	2,831,125
<i>Supplemental Tuition Support</i>		976,669
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	315,000	1,003,756
<i>Local Road and Street Account Distribution</i>		191,145
<i>Indiana Technology Fund</i>	32,420	2,197,802
<b>Total</b>	<u>1,056,256</u>	<u>7,200,497</u>

**75**    **Starke**

<i>Excise Tax Reduction</i>	703,659	2,821,612
<i>Supplemental Tuition Support</i>		1,470,095
<i>City and Town Police and Fire Pensions</i>	7,664	20,605
<i>Build Indiana Fund Local Projects</i>	450,285	661,140
<i>Local Road and Street Account Distribution</i>		229,963
<i>Indiana Technology Fund</i>	29,737	993,501
<b>Total</b>	<u>1,191,345</u>	<u>6,196,916</u>

**76**    **Steuben**

<i>Excise Tax Reduction</i>	1,225,513	4,689,084
<i>Supplemental Tuition Support</i>		1,783,827
<i>City and Town Police and Fire Pensions</i>	14,265	41,973
<i>Build Indiana Fund Local Projects</i>	280,000	2,031,945
<i>Local Road and Street Account Distribution</i>		324,721
<i>Indiana Technology Fund</i>	35,672	133,138
<b>Total</b>	<u>1,555,450</u>	<u>9,004,688</u>

**77**    **Sullivan**

<i>Excise Tax Reduction</i>	651,757	2,616,427
<i>Supplemental Tuition Support</i>		1,007,727
<i>City and Town Police and Fire Pensions</i>	41,156	119,132
<i>Build Indiana Fund Local Projects</i>	927,478	4,321,937
<i>Local Road and Street Account Distribution</i>		188,783
<i>Indiana Technology Fund</i>	19,692	252,747
<b>Total</b>	<u>1,640,083</u>	<u>8,506,753</u>

**78**    **Switzerland**

<i>Excise Tax Reduction</i>	260,104	974,397
<i>Supplemental Tuition Support</i>		507,129
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	215,000	507,500
<i>Local Road and Street Account Distribution</i>		71,077
<i>Indiana Technology Fund</i>	18,257	447,737
<b>Total</b>	<u>493,361</u>	<u>2,507,840</u>

**79**    **Tippecanoe**

<i>Excise Tax Reduction</i>	4,824,627	19,205,615
<i>Supplemental Tuition Support</i>		4,744,209
<i>City and Town Police and Fire Pensions</i>	734,891	1,999,492
<i>Build Indiana Fund Local Projects</i>	1,768,914	5,133,642
<i>Local Road and Street Account Distribution</i>		1,259,151
<i>Indiana Technology Fund</i>	37,339	151,640
<i>Wabash River Heritage</i>		380,488
<b>Total</b>	<u>7,365,771</u>	<u>32,874,237</u>

**80**    **Tipton**

<i>Excise Tax Reduction</i>	777,522	3,153,078
<i>Supplemental Tuition Support</i>		942,435
<i>City and Town Police and Fire Pensions</i>	33,244	108,943
<i>Build Indiana Fund Local Projects</i>	225,000	661,490
<i>Local Road and Street Account Distribution</i>		178,910
<i>Indiana Technology Fund</i>	207,105	429,624
<b>Total</b>	<u>1,242,871</u>	<u>5,474,480</u>

**81**    **Union**

<i>Excise Tax Reduction</i>	229,175	893,147
<i>Supplemental Tuition Support</i>		476,805
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		634,969
<i>Local Road and Street Account Distribution</i>		71,595
<i>Indiana Technology Fund</i>	11,701	280,595
<b>Total</b>	<u>240,876</u>	<u>2,357,111</u>

**82**    **Vanderburgh**

<i>Excise Tax Reduction</i>	6,224,236	25,274,256
<i>Supplemental Tuition Support</i>		6,736,476
<i>City and Town Police and Fire Pensions</i>	1,472,332	4,589,612
<i>Build Indiana Fund Local Projects</i>	3,082,282	12,480,675
<i>Local Road and Street Account Distribution</i>		1,753,660
<i>Indiana Technology Fund</i>	14,016	167,244
<b>Total</b>	<u>10,792,866</u>	<u>51,001,923</u>

**83**    **Vermillion**

<i>Excise Tax Reduction</i>	550,942	2,252,041
<i>Supplemental Tuition Support</i>		821,648
<i>City and Town Police and Fire Pensions</i>	20,229	64,281
<i>Build Indiana Fund Local Projects</i>	335,000	2,050,682
<i>Local Road and Street Account Distribution</i>		172,774
<i>Indiana Technology Fund</i>	33,093	182,460
<b>Total</b>	<u>939,264</u>	<u>5,543,886</u>

**84**    **Vigo**

<i>Excise Tax Reduction</i>	3,277,493	13,505,453
<i>Supplemental Tuition Support</i>		5,189,654
<i>City and Town Police and Fire Pensions</i>	772,697	2,181,892
<i>Build Indiana Fund Local Projects</i>	717,631	5,356,580
<i>Local Road and Street Account Distribution</i>		1,037,591
<i>Indiana Technology Fund</i>	22,512	1,773,173
<i>Wabash River Heritage</i>		300,000
<b>Total</b>	<u>4,790,333</u>	<u>29,344,343</u>

**85**    **Wabash**

<i>Excise Tax Reduction</i>	1,178,270	4,795,150
<i>Supplemental Tuition Support</i>		2,093,298
<i>City and Town Police and Fire Pensions</i>	180,494	517,591
<i>Build Indiana Fund Local Projects</i>	480,000	838,500
<i>Local Road and Street Account Distribution</i>		352,648
<i>Indiana Technology Fund</i>	309,612	872,728
<i>Wabash River Heritage</i>		160,759
<b>Total</b>	<u>2,148,376</u>	<u>9,630,674</u>

**86**    **Warren**

<i>Excise Tax Reduction</i>	303,760	1,257,200
<i>Supplemental Tuition Support</i>		393,816
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>	119,903	1,024,742
<i>Local Road and Street Account Distribution</i>		84,747
<i>Indiana Technology Fund</i>	147,670	229,900
<i>Wabash River Heritage</i>		222,458
<b>Total</b>	<u>571,333</u>	<u>3,212,863</u>

**87**    **Warrick**

<i>Excise Tax Reduction</i>	2,108,009	8,164,474
<i>Supplemental Tuition Support</i>		2,332,781
<i>City and Town Police and Fire Pensions</i>	37,797	115,759
<i>Build Indiana Fund Local Projects</i>	590,798	2,290,666
<i>Local Road and Street Account Distribution</i>		506,942
<i>Indiana Technology Fund</i>	32,071	171,374
<b>Total</b>	<u>2,768,675</u>	<u>13,581,996</u>

**88**    **Washington**

<i>Excise Tax Reduction</i>	790,395	3,054,315
<i>Supplemental Tuition Support</i>		1,495,951
<i>City and Town Police and Fire Pensions</i>	27,470	84,206
<i>Build Indiana Fund Local Projects</i>	570,480	1,394,322
<i>Local Road and Street Account Distribution</i>		244,659
<i>Indiana Technology Fund</i>	21,325	849,225
<b>Total</b>	<u>1,409,670</u>	<u>7,122,678</u>

**89**    **Wayne**

<i>Excise Tax Reduction</i>	2,027,023	8,284,009
<i>Supplemental Tuition Support</i>		4,069,959
<i>City and Town Police and Fire Pensions</i>	565,468	1,543,591
<i>Build Indiana Fund Local Projects</i>	2,365,566	8,931,850
<i>Local Road and Street Account Distribution</i>		749,923
<i>Indiana Technology Fund</i>	669,282	1,850,646
<b>Total</b>	<u>5,627,339</u>	<u>25,429,978</u>

**90**    **Wells**

<i>Excise Tax Reduction</i>	919,832	3,672,814
<i>Supplemental Tuition Support</i>		1,605,390
<i>City and Town Police and Fire Pensions</i>	23,495	68,496
<i>Build Indiana Fund Local Projects</i>	586,827	2,547,118
<i>Local Road and Street Account Distribution</i>		279,153
<i>Indiana Technology Fund</i>	27,039	645,347
<i>Wabash River Heritage</i>		42,104
<b>Total</b>	<u>1,557,193</u>	<u>8,860,422</u>

**91**    **White**

<i>Excise Tax Reduction</i>	908,875	3,716,395
<i>Supplemental Tuition Support</i>		1,520,307
<i>City and Town Police and Fire Pensions</i>	24,481	79,468
<i>Build Indiana Fund Local Projects</i>	451,500	1,499,660
<i>Local Road and Street Account Distribution</i>		262,157
<i>Indiana Technology Fund</i>	127,117	323,501
<b>Total</b>	<u>1,511,973</u>	<u>7,401,488</u>

**92**    **Whitley**

<i>Excise Tax Reduction</i>	1,153,356	4,510,956
<i>Supplemental Tuition Support</i>		2,298,835
<i>City and Town Police and Fire Pensions</i>	41,224	107,386
<i>Build Indiana Fund Local Projects</i>	688,310	3,612,612
<i>Local Road and Street Account Distribution</i>		304,925
<i>Indiana Technology Fund</i>	397,999	889,835
<b>Total</b>	<u>2,280,889</u>	<u>11,724,549</u>

**State Subtotal - Distributions to Counties**

	<u>363,342,849</u>	<u>1,793,266,053</u>
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	<b>Fiscal Year 1999</b>	<b>Fiscal Years 1989 - 1999</b>
<b><u>Budget Committee Approvals</u></b>		
<b><u>not yet Allocated to Specific Counties</u></b>		
<i>Teachers' Retirement Fund</i>	30,000,000	312,600,963
<i>Build Indiana Fund Local Projects</i>	1,659,906	12,728,564
<i>Local Police Fire not Specifically Allocated</i>		42,006,413
<i>Indiana Technology Fund</i>		2,220,772
<i>Wetlands Acquisition and Restoration</i>		150,000
<i>21st Century Research and Techonology Fund</i>	3,899,130	3,899,130
<i>Other Unallocated Funds</i>		
<i>Wabash River Heritage</i>		4,035
<i>Heritage Trust (per P.L. 69-1992)</i>		445,665
<i>Airport Development</i>		445
<i>Stream Pollution Control Grants</i>		1,042,064
<i>State General Fund - Recession of 90-91 (Revenue Lost to the Recession of 90-91)</i>		72,500,000
<b>Total</b>	<u>35,559,036</u>	<u>447,598,051</u>
<b>Grand Total - All Lottery and Gaming Distributions</b>	<u>398,901,884</u>	<u>2,240,864,103</u>

**Table 4**  
**Distribution of Riverboat Admissions Tax and Wagering Tax**  
**Fiscal Year 2000**  
**and Cumulative- FY 1996 through FY 2000**

	<b>Fiscal Year 2000</b>	<b>Cumulative Total Fiscal Years 1996-2000</b>
Riverboat Admissions Tax- Distribution to State/Local Units	\$116,069,385	\$349,881,752
Riverboat Wagering Tax- Distribution to Lottery and Gaming Surplus Account	\$246,114,118	\$735,482,407
Riverboat Wagering Tax- Distribution to Local Units	\$82,038,040	\$245,168,573
<b>Grand Total</b>	<b>\$444,221,542</b>	<b>\$1,330,532,731</b>

**Table 5**  
**Distribution of Riverboat Admissions Tax to Local and State Units**  
**Fiscal Year 2000**  
**and Cumulative- FY 1996 through FY 2000**

	<b>Fiscal Year 2000</b>	<b>Cumulative Total Fiscal Years 1996-2000</b>
Dearborn County	\$7,466,989	\$19,230,878
Dearborn County Convention and Visitor's Bureau	\$746,692	\$1,923,070
East Chicago	\$5,426,295	\$14,850,275
Evansville	\$2,039,968	\$9,150,948
Gary	\$6,623,385	\$25,743,928
Hammond	\$5,810,174	\$20,900,969
Harrison County	\$8,446,028	\$11,542,074
Harrison County Convention and Visitor's Bureau	\$422,298	\$577,099
Indiana Horse Racing Commission	\$25,148,521	\$75,802,696
Lake County	\$17,859,853	\$61,495,171
Lake County Convention and Visitor's Bureau	\$1,785,969	\$6,149,461
LaPorte County	\$3,765,163	\$9,349,785
LaPorte County Convention's and Visitor's Bureau	\$376,513	\$934,971
Lawrenceburg	\$7,466,989	\$19,230,878
Mental Health, Division of	\$3,868,941	\$11,662,842
Michigan City	\$3,765,163	\$9,349,785
Ohio County	\$3,334,770	\$11,631,648
Ohio County Convention and Visitor's Bureau	\$333,474	\$1,163,154
Rising Sun	\$3,334,770	\$11,631,648
State Fair Commission	\$5,803,469	\$17,494,437
Vanderburgh County	\$2,039,968	\$9,150,948
Vanderburgh County Convention and Visitor's Bureau	\$203,995	\$915,087
<b>Grand Total</b>	<b>\$116,069,385</b>	<b>\$349,881,750</b>

**Table 6**  
**Distribution of Riverboat Wagering Tax to Local Units**  
**Fiscal Year 2000**  
**and Cumulative- FY 1996 through FY 2000**

	<b>Fiscal Year 2000</b>	<b>Cumulative Total Fiscal Years 1996-2000</b>
East Chicago	\$11,667,854	\$29,541,592
Evansville	\$4,880,172	\$23,152,229
Gary	\$12,551,339	\$47,697,279
Hammond	\$11,755,768	\$42,513,370
Harrison County	\$8,311,584	\$12,315,226
Lawrenceburg	\$16,474,535	\$42,130,532
Michigan City	\$8,670,722	\$20,640,486
Rising Sun	\$7,726,066	\$27,177,860
<b>Grand Total</b>	<b>\$82,038,040</b>	<b>\$245,168,574</b>

\*\* This chart presents the distribution of the remaining 25% of Riverboat Wagering Tax. The remaining 75% of the Riverboat Wagering Tax is deposited in the Lottery and Gaming Surplus Account.